



## **OPERATIONAL BUDGET DISBURSEMENT MANAGEMENT BPKH: IN THE HEAD SECRETARIAT DIVISION**

**Putri Angraina<sup>1\*</sup>, Siti Magfiroh<sup>1</sup> and Adnane Derbani<sup>2</sup>**

<sup>1</sup>Economic and Business Faculty, Jenderal Soedirman University

<sup>2</sup>De Montford University

\*Email corresponding author: [putri.angraina@mhs.unsoed.ac.id](mailto:putri.angraina@mhs.unsoed.ac.id)

### *Abstract*

*The management of operational budget disbursement is an important aspect in supporting smooth activities at the Hajj Financial Management Agency (BPKH). In the process of disbursing the operational budget, there are obstacles in the form of vendor delays in sending invoices. To overcome this obstacle, it is necessary to establish better communication with vendors and implement an automatic reminder system that can inform vendors about invoice submission deadlines. This article aims to examine the operational budget disbursement process in the Chief Executive Secretariat Division, particularly in the disbursement of the operational budget for ordering floral arrangements. The method applied in writing this article is an observative and interactive method that allows the author to directly understand the operational budget disbursement process. The result of this study is that the operational budget disbursement involves ten stages, namely receiving invitations, ordering floral arrangements, requesting photographic evidence of finished floral arrangements, requesting photographic evidence of floral arrangements that have arrived at their destination, receiving invoices sent by vendors, making a list of activities, filling out a disbursement approval request form, filling out a statement of expenditure responsibility, making payments, and sending proof of payment.*

**Keywords** – *Budget Disbursement, Chief Executive Secretariat, Wreath, BPKH*

### **Abstrak**

Pengelolaan pencairan anggaran operasional merupakan aspek penting dalam mendukung kelancaran aktivitas di Badan Pengelola Keuangan Haji (BPKH), dalam proses pencairan anggaran operasional, terdapat hambatan berupa keterlambatan vendor dalam mengirimkan invoice. Untuk mengatasi hambatan ini, perlu dilakukan upaya menjalin komunikasi yang lebih baik dengan para vendor serta menerapkan sistem pengingat otomatis yang dapat menginformasikan kepada vendor mengenai tenggat waktu pengiriman invoice. Artikel ini bertujuan untuk mengkaji proses pencairan anggaran operasional di Divisi Sekretariat Kepala Pelaksana, khususnya dalam pencairan anggaran operasional untuk pemesanan karangan bunga. Metode yang diterapkan dalam penulisan artikel ini adalah metode observatif dan interaktif yang memungkinkan penulis memahami secara langsung proses pencairan anggaran operasional. Hasil dari pengkajian ini adalah pencairan anggaran operasional melibatkan sepuluh tahap yaitu menerima undangan, memesan karangan bunga,

meminta bukti foto karangan bunga yang sudah jadi, meminta bukti foto karangan bunga yang telah sampai di tempat tujuan, menerima invoice yang dikirimkan oleh vendor, membuat daftar kegiatan, mengisi formulir permohonan persetujuan pencairan, mengisi surat pernyataan tanggung jawab belanja, melakukan pembayaran, dan mengirimkan bukti pembayaran.

**Kata Kunci:** *Pencairan Anggaran, Sekretariat Kepala Pelaksana, Karangan Bunga, BPKH*

## **A. INTRODUCTION**

Cost represents the funds a company invests to produce a product or service. Effective cost management is crucial for ensuring operational sustainability and enhancing company profitability. (Anonymous, 2023)

Operating costs are incurred to carry out daily operational activities on an ongoing basis. Good cost management of operational costs is very important to ensure the organization's efficiency and effectiveness (Volopay, 2024).

One of the operational costs is ordering floral arrangements. Flower bouquets symbolise congratulations or moral support, which can strengthen the bond between the Badan Pengelola Keuangan Haji (BPKH) and its partners. Thus, despite not being physically present, the Chief Executive can still show participation and appreciate the important moment in the activity. An operational budget disbursement in ordering the bouquets is the payment process for various activities. This operational budget disbursement involves ten stages that must be passed to ensure the process runs smoothly. However, in its implementation, several problems can still hinder the operational budget disbursement process, including the vendor's delay in sending invoices. This delay can cause delays in the payment process.

The Secretariat of the Chief Executive plays an important role in maintaining the efficiency of operational

costs, including the management of bouquet order disbursement. It is an auxiliary element under the Chief Executive Agency that supports smooth administration and decision-making. Led by the Secretary of the Agency, the Secretariat of the Chief Executive is responsible for managing correspondence and monitoring the use of the budget by the Annual Work Plan and Budget (RKAT). This task includes monitoring budget realization and periodic reporting to the leadership.

## **B. IMPLEMENTATION AND METHODS**

### **1. Internship Time and Location**

The MBKM internship program is conducted over a period of four months. This internship occurs at the Badan Pengelola Keuangan Haji (BPKH), at Muamalat Tower, Jl. Prof. DR. Satrio No. Kav. 18, Kuningan, East Kuningan, Setiabudi Subdistrict, South Jakarta City.

### **2. Methods**

The observational and interactive methods applied in the internship activities at the Badan Pengelola Keuangan Haji (BPKH) allowed interns to directly observe the budget disbursement process, including the disbursement of bouquets, as well as the interaction between staff and vendors so that participants could identify the steps taken, analyze communication dynamics, and understand the challenges faced in the implementation of activities, which in turn provided valuable insights

into effective work practices and areas that require improvement.

In implementing this method, interns observe each disbursement stage, from ordering bouquets to sending receipts.

**C. RESULTS AND DISCUSSION**

A budget is a plan that is systematically prepared in the form of numbers and expressed in monetary units covering all company activities within a certain period (period) in the future. (M. Fuad E. S., 2020)

Budget disbursement is an important step in an organisation's financial management, which involves releasing funds allocated to support operational activities and projects. (M. Fuad E. S., 2020). One of the budget disbursement processes is for the purchase of floral arrangements. The purchase of floral arrangements is expected to show attention and concern for the event and reflect the Badan Pengelola Keuangan Haji (BPKH) commitment to strengthening good relations with external parties. This action symbolises appreciation and support that can strengthen cooperation between BPKH, partners, and other stakeholders. In addition, the bouquets serve as a positive form of non-verbal communication, which can enhance BPKH image as an institution that is responsive and concerned about important moments. Thus, this step enriches the event's atmosphere and strengthens BPKH reputation as an institution that upholds the values of partnership and collaboration. This activity is significant for conveying joyful greetings at various events.

Results and discussions regarding the operational budget disbursement, in the form of bouquet disbursements, are conducted in 10 stages.

**1. Accept the invitation**

Before ordering a bouquet, make sure you receive an invitation, whether

physically or online. The invitation is the first step before placing your order.

**2. Wreath Ordering**

I ordered bouquets and provided the vendor with the format for creating the bouquets.

**3. Requested photographic evidence of finished bouquets**

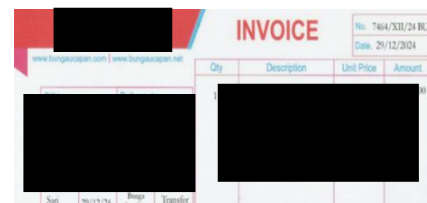
This is to ensure that the design and quality of the bouquets meet our expectations.

**4. Requesting Photographic Evidence of Bouquets that have reached their destination**

This ensures clear evidence that the intended recipients received the bouquets correctly, confirming that the respect and support intended through the bouquets has been effectively conveyed.

**5. Receive Invoices Sent by the vendors.**

This invoice outlines the costs to be paid by the Chief Secretariat division, including a complete description.



*Image 1 Garland Invoice*

**6. Make a list of activities that will later be disbursed**

The goal is to ensure that all details related to budget disbursement are thoroughly recorded. This way, no items will be overlooked, and all aspects that require disbursement can be managed accurately and on time. As a result, the disbursement process will run smoothly and efficiently, minimizing the risk of errors or mistakes in fund spending.

*Tabel 1 Disbursement Description*



No	Description	Disbursement
1	Business Meeting	XXX
2	Meeting consumption	XXX
3	Services Vooridjer	XXX
4	BPKH Head Wreath	XXX
TOTALLY		XXX

**7. Completion of Application Form Disbursement Approval**

This form must be filled out with complete and accurate information, including the amount to be disbursed, the purpose of the disbursement, and the relevant contact details.

**8. Filling out the statement of expenditure responsibility**

This form must be completed with the recipient's name, description, and amount.

**9. Making payments**

Before processing payments, it is essential to obtain approval from the appropriate superiors. Once approval is secured, the invoice and accompanying documentation, as illustrated in Figure 1, should be submitted to the disbursement staff for verification. After completing their review, the disbursement staff will pass the invoice and documentation to the finance division. The finance division will then process the payments using the budget allocated for the Chief Executive Secretariat Division. Once the payment is finalized, the finance staff will send proof of payment to the Chief Executive Secretariat Division.

**10. Sends proof of payment**

Once the disbursement request has been approved and payment has been processed, the next step is to send proof of payment to the vendor. This

proof typically consists of a copy of the transfer receipt or another document that verifies the completed transaction. Finally, the disbursement form and related documents should be filed in the archive folder.

Based on the results and discussion concerning the disbursement of the operational budget for flower delivery, we can conclude that this process consists of ten structured stages. Beginning with the receipt of invitations and concluding with the sending of proof of payment to vendors, each stage plays a crucial role in ensuring the smooth disbursement of the budget.

In managing the operational budget disbursement for bouquets, various obstacles can disrupt the smooth functioning of the process. One significant issue is the delay of vendors in submitting their invoices. This delay can hinder the timely disbursement of the operational activity budget. To address this problem, systematic and planned actions are necessary to ensure the smooth running of the disbursement process. When delays occur, the Division of Head Secretariat should enhance communication with vendors and implement an automated reminder system. These measures are expected to expedite the budget disbursement process and ensure timely transactions.

**D. CLOSING**

**1. Conclusions**

Budget disbursement is the release of Funds have been allocated to support various activities and projects. In the context of the Badan Pengelola Keuangan Haji (BPKH), one of the disbursements from the operational

budget pertains to the purchasing of floral arrangements.

The budget disbursement process consists of ten stages: receiving invitations, ordering floral arrangements, requesting photographic evidence of the completed floral arrangements, requesting photographic evidence of the floral arrangements upon arrival at their destination, receiving invoices from vendors, creating a list of activities, filling out a disbursement approval request form, completing a statement of expenditure responsibility, making payments, and sending proof of payment. Despite the careful planning of these stages, the implementation of budget disbursements often encounters obstacles. For instance, delays in vendors sending invoices can disrupt the smooth progression of the disbursement process.

## **2. Advice**

Based on these conclusions, what should be done when there is a vendor delay in sending invoices, the suggestions put forward from the disbursement process activities are that the Head Secretariat Division can take several proactive steps. First, it is important to establish better communication with vendors. Secondly, the Chief Executive Secretariat Division can consider implementing an automated reminder system that informs vendors about invoice submission deadlines. This system can be in the form of an email or notification sent a few days before the deadline, so that vendors have enough time to prepare and submit their invoices.

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